

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In Re:)	Chapter 11
VALLEY MEDIA, INC.,)	Case No. 01-11353(PJW)
Debtor)	
<hr/>)	
COMMONWEALTH OF MASSACHUSETTS)	
DEPARTMENT OF REVENUE,)	
Creditor)	<u>NOTICE OF APPEAL</u>
v.)	
)	
VALLEY MEDIA, INC.)	
Debtor)	
)	

The Commonwealth of Massachusetts Department of Revenue, a creditor in the bankruptcy case of Valley Media, Inc. pending as Case No. 01-11353 (PJW) in the United States Bankruptcy Court for the District of Delaware under Chapter 11 of the Bankruptcy Code, 11 U.S.C. §101 *et seq.*, appeals to the United States District Court for the District of Delaware under 28 U.S.C §158(a) from the judgment, order or decree of the Honorable Peter J. Walsh, United States Bankruptcy Judge, captioned “Final Order Granting Debtor’s Fifth Omnibus Objection (Substantive) To Claims (Re: D.I.1287),” entered in this case as Docket No. 2113 on January 13, 2005, in the contested matter commenced by the Debtor’s Fifth Omnibus Objection (Substantive) To Claims, Docket No. 1287.

The names of all parties to the judgment, order or decree appealed from, and the names, addresses, and telephone numbers of their respective attorneys, are as follows:

<u>Name of Party</u>	<u>Attorney</u>
Valley Media, Inc.	Robert J. Dehney (#3578)
	Michael G. Busenkell (#3933)
	Morris Nichols Arsht & Tunnell
	1201 North Market Street
	Wilmington, Delaware 19899-1347
	(302) 658-9200

Name of Party

Valley Media, Inc.

Attorney

Edward DeFranceschi (Mass. BBO # 118020)
Jason Bell (Mass. BBO # 644757)
6 Beacon Street
Boston, MA 02108-3802
(617) 723-6068

Name of Party

Commonwealth of Massachusetts
Department of Revenue

Attorney

Thomas F. Reilly, Attorney General
Kevin W. Brown, Special Assistant Attorney General
Jeffrey S. Ogilvie (Mass. BBO # 377815)
Massachusetts Department of Revenue
Litigation Bureau, P.O. Box 9565
100 Cambridge Street, 7th Floor
Boston, MA 02114-9565
(617) 626-3223

Signed:

Jeffrey S. Ogilvie /S/
Attorney for Appellant

Thomas F. Reilly, Attorney General
Kevin W. Brown, Special Assistant Attorney General
Jeffrey S. Ogilvie (BBO # 377815)
Massachusetts Department of Revenue
Litigation Bureau, P.O. Box 9565
100 Cambridge Street, 7th Floor
Boston, MA 02114-9565
(617) 626-3223
Fax: 617-626-3289
e-mail: ogilvie@dor.state.ma.us

Date: February 9, 2005

CERTIFICATE OF SERVICE

I, Jeffrey S. Ogilvie, certify that on February 9, 2005, I served the following pleading:

NOTICE OF APPEAL

by notice of electronic filing and by mailing a copy thereof to the following parties via first class mail postage prepaid:

Edward DeFranceschi
6 Beacon Street
Boston, MA 02108-3802

Stephen J. Amoriello
Riker, Danzig, Scherer, Hyland & Perritti
Headquarters Plaza
One Speedwell Avenue
Morristown, NJ 07962-1981

Kieth W. Berglund
2321 Abbot Kinney Blvd.
Venice, CA 90291

William J. Burnett
Blank Rome LLP
1201 Market Street
Suite 800
Wilmington, DE 19801

Walter Cicack
Adams and Reese LLP
1221 Mckenney
4400 One Houston Center
Houston, TX 77010

Christine Coverdale
10737 Riverside Drive
North Hollywood, CA 91602

Dalton McBee
202 North Congress, Suite 502
Post Office Box 22494
Jackson, MI 39225-2494

Brain E Farnan
The Brandywine Building
1000 West Street
Suite 1410
Wilmington, DE 19103

Charles J. Filardi
Pepe & Hazard LLP
30 Jelliff Lane
Southport, CT 06890-1436

Joseph L. Fox
Koerner Silberberg & Weiner, LLP
112 Madison Avenue
3rd Floor
New York, NY 10016

Karen L. Gilman
Wolff & Samson PC
The Offices at Crystal Lake
One Boland Drive
West Orange, NJ 07052

Marshall F. Goldberg
Glass & Goldberg
21700 Oxnard Street
Suite 430
Woodland Hills, CA 91367

Lawrence C. Gottlieb
1114 Avenue of the Americas
New York, NY 10036-7798

John H. Hall, Jr.
1475 Franklin Avenue
Garden City, NY 11530

Mark T Hamer
122 South Linn Street
Iowa City, IA 52240

Michael C. Hammer
500 Woodward Avenue, Suite 4000
Detroit, MI 48226

Robert M. Hirsh
Pitney Hardin Kipp & Szuch LLP
685 Third Avenue
New York, NY 10017

Karel S. Karpe
437 Madison Avenue
New York, NY 10022

Wendell H. Livingston
Becket & Lee LLP
P.O. Box 3001 Dept. V
Malvern, PA 19355-0701

John S. Lubenesky
Oppenheimer Wolf & Donnelly LLP
666 Third Avenue
Suite 1900
New York, NY 10017

Jim F. Lundberg
1800 S. Novell Place
M/S PRV F-331
Provo, UT 84606

Janice M McAvoy
Fried Frank Harns Shriver & Jacobson
One New York Plaza
New York, NY 10004

Dalton McBee
202 North Congress, Suite 502
Post Office Box 22494
Jackson, MI 39225-2494

Erin E. McDonald
One James center
901 East Cary Street
Richmond, VA 23219

Robert S. Meloni
Robert S. Meloni PC
405 Park Avenue, 15th Floor
New York, NY 10022-4405

Dennis Mitchell
122 South Linn Street
Iowa City, IA 52240

Denise Navin
500 Woodward Avenue, Suite 4000
Detroit, MI

Joseph O'Neil
599 Lexington Avenue
New York, NY 10022

Raymond Ridgeway
4375 G-Parkway #4
Sacramento, CA 95822

Joseph L. Schwartz
Riker, Danzig, Scherer, Hyland & Perritt
Headquarters Plaza
One Speedwell Avenue
Morristown, NJ 07962-1981

Rosalie L. Spelman
Janssen & Keenan & Ciardi P.C.
901 Market Street
Suite 460
Wilmington, DE 19801

Jason W. Staib
Morris Nichols , Arsth & Tunnell
1201 N, Market Street
P.O. BOX 1347
Wilmington, DE 19899

Michael J. Sutherland
777 Main Street, Suite 1100
Fort Worth, TX 76102

Rodney Tow
Tow & Koenig, PLLC
10077 Grogans Mill Road
Suite 145
The Woodlands, TX 77380

Hernan N. Visani
Weston Hurd Fallon Paisley & Howley, LLP
50 Public Square
Suite 2500
Cleveland, OH 44113-2241

Jeffrey S. Ogilvie /S/
Jeffrey S. Ogilvie